

FINANCE SECRETARIAT

Notification No. FD 1 CUS 78

Bangalore, dated 20th September 1978.

In exercise of the powers conferred by sub-sections (3), (4) and (5) of Section 13 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Government of Karnataka hereby makes the following rules further to amend the Central Sales Tax (Karnataka) Rules, 1957, namely :—

1. Title and commencement :—(1) These rules may be called the Central Sales Tax (Karnataka) (Amendment) Rules, 1978.

(2) They shall be deemed to have come into force with effect from 17th December 1977.

2. Amendment of rule 6 :—In rule 6 of the Central Sales Tax (Karnataka) Rules, 1957, (hereinafter referred to as the said rules).—

(1) after clause (aaa), the following clause shall be inserted namely :—

“(aaaa) In the case of purchase or sale of goods preceding the export referred to in sub-section (3) of Section 5 of Central Sales Tax Act, 1956, the certificate to be issued by the registered dealer effecting such purchase shall be in form ‘H’ prescribed under clause (a) of sub-rule (10) of rule 12 of Central Sales Tax (Registration and Turnover) Rules, 1957, which may be obtained on payment of 0-20 P. (Twenty paise) per form from the assessing authority in whose jurisdiction the principal place of business of the purchasing dealer is situated. Before furnishing the declaration to the selling dealer, the purchasing dealer shall fill in all the required particulars in the form and also affix his signature in the space provided in the Form. He will then retain the counterfoil and furnish the other two portions marked ‘original’ and ‘duplicate’ to the selling dealer. The Registered dealer obtaining these forms shall maintain a true and correct account of every such form received from the assessing officer in a register prescribed in form VI-A.

(2) In sub-clause (ee), after the words and letter ‘Form F’ the word and letter ‘Form H’ shall be inserted.

3. Insertion of new Form VI-A :—After Form VI to the said rules the following Form shall be inserted, namely :—